



# **DRAKENSTEIN MUNICIPALITY**

## **BUDGET POLICY**

# BUDGET POLICY

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## **1. INTRODUCTION**

In terms of the Municipal Finance Management Act, No. 56 of 2003, Chapter 4 on Municipal Budgets, Subsection (16), states that the council of a municipality must for each financial year approve an annual budget for the municipality before the commencement of that financial year.

According to subsection (2) of the Act concerned, in order to comply with subsection (1), the executive mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year. This policy must be read, analyzed, explained, interpreted, implemented and understood against this legislative background. The budget plays a critical role in an attempt to realize diverse community needs. Central to this, the formulation of a municipality budget must take into account the government's macro-economic and fiscal policy fundamentals.

In brief, the conceptualization and the operationalisation of the budget must be located within the national government's policy framework.

## **2. OBJECTIVE**

The objective of the budget policy is to set out:

- The principles, which the municipality will follow in preparing each medium term
- revenue and expenditure framework budget,
- The responsibilities of the executive mayor, the accounting officer, the chief
- financial officer and other senior managers in compiling the budget
- To establish and maintain procedures to ensure adherence to Drakenstein Municipality's IDP review and budget processes.

## **3. BUDGETING PRINCIPLES**

- The municipality shall not budget for a deficit and should also ensure that revenue projections in the budget are realistic taking into account actual collection levels.
- Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each vote in the approved budget.
- Drakenstein Municipality shall prepare three-year budget (medium term revenue and expenditure framework (MTREF)) and that be reviewed annually and approved by Council.
- The MTREF budget must at all times be within the framework of the Municipal Integrated Development Plan.

## **4. BUDGET PREPARATION PROCESS**

### **4.1. Formulation of the budget**

- a) The Accounting Officer with the assistance of the Chief Financial Officer and the Manager responsible for IDP shall draft the IDP process plan as well as the budget timetable for the municipality including municipal entities for the ensuing financial year.
- b) The executive mayor shall table the IDP process plan as well as the budget timetable to Council by 31 August each year for approval (10 months before the start of the next budget year).
- c) IDP process plan as well as the budget timetable shall indicate the key deadlines for the review of the IDP as well as the preparation of the medium term revenue and expenditure framework budget and the revision of the annual budget. Such target dates shall follow the prescriptions of the Municipal
- d) Finance Management Act as well as the guidelines set by National Treasury.
- e) The Executive mayor shall convene a strategic workshop in September/October with the mayoral committee and senior managers in order to determine the IDP priorities, which will form the basis for the preparation of the MTREF budget taking into account the financial and political pressures facing the municipality. The executive mayor shall table the IDP priorities with the draft budget to Council.
- f) The Executive Mayor shall table the draft IDP and MTREF budget to council by 31 March (90 days before the start of the new budget year) together with the draft resolutions and budget related policies (policies on tariff setting, credit control, debt collection, indigents, investment and cash management, borrowings, etc).
- g) The Chief Financial Officer and senior managers undertake the technical preparation of the budget.
- h) The budget must be in the prescribed format, and must be divided into capital and operating budget.
- i) The budget must reflect the realistically expected revenues by major source for the budget year concerned.
- j) The expenses reflected in the budget must be divided into items.
- k)** The budget must also contain the information related to the two financial years following the financial year to which the budget relates, as well as the actual revenues and expenses for the prior year, and the estimated revenues and expenses for the current year.

### **4.2. Public participation process**

Immediately after the draft annual budget has been tabled, the municipality must convene hearings on the draft budget in April and invite the public, stakeholder organisations, to make representation at the council hearings and to submit comments in response to the draft budget.

### **4.3. Approval of the budget**

- a) Council shall consider the next medium term expenditure framework budget for approval not later than 31 May (30 days before the start of the budget year).
- b) The council resolution, must contain budget policies and performance measures to be adopted.
- c) Should the municipality fail to approve the budget before the start of the budget year, the executive mayor must inform the MEC for Finance that the budget has not been approved.
- d) The budget tabled to Council for approval shall include the following supporting documents
  - i. Draft resolutions approving the budget and levying property rates, other taxes and tariffs for the financial year concerned
  - ii. Draft resolutions
  - iii. Measurable performance objectives for each budget vote, taking into account the municipality's IDP
  - iv. The projected cash flows for the financial year by revenue sources and expenditure votes;
  - v. Any proposed amendments to the IDP
  - vi. Any proposed amendments to the budget-related policies;
  - vii. The cost to the municipality of the salaries, allowances and other benefits of its political office bearers and other councilors, the accounting officer the chief financial officer, and other senior managers
  - viii. Particulars of any proposed allocations or grants to other municipalities, municipal entities, external mechanisms assisting the municipality in service delivery, other organs of state, and organisations such as Non- Governmental Organisations, welfare institutions and so on;
  - ix. Particulars of the municipality's investments; and
  - x. Various information in regard to municipal entities under the shared or sole control of the municipality

### **4.4. Publication of the budget**

- a) Within 14 days after the draft annual budget has been tabled, the Director Corporate Services must post the budget and other budget-related documentation onto the municipal website so that it is accessible to the public as well as send hard copies to National and Provincial Treasury.
- b) The Chief Financial Officer must within 14 days submit the approved budget in both printed and electronic formats to the National Treasury, the Provincial Treasury as well as post it on the municipal website.

#### **4.5. Service Delivery and Budget Implementation Plan (SDBIP)**

- a) The Executive mayor must approve the Service Delivery and Budget Implementation Plan not later than 28 days after the approval of the Budget by Council.
- b) The SDBIP shall include the following components:
  - i. Monthly projections of revenue to be collected for each source
  - ii. Monthly projections of expenditure (operating and capital) and revenue for each vote
  - iii. Quarterly projections of service delivery targets and performance indicators for each vote
  - iv. Ward information for expenditure and service delivery
  - v. Detailed capital works plan broken down by ward over three years

### **5. CAPITAL BUDGET**

#### **5.1 Basis of Calculation**

- a. The **zero based method** is used in preparing the annual capital budget, except in cases where a contractual commitment has been made that would span over more than one financial year.
- b. The annual capital budget shall be based on realistically anticipated revenue, which should be equal to the anticipated capital expenditure in order to result in a balanced budget.
- c. The impact of the capital budget on the current and future operating budgets in terms of finance charges to be incurred on external loans, depreciation of fixed assets, maintenance of fixed assets and any other operating expenditure to be incurred resulting directly from the capital expenditure, should be carefully analyzed when the annual capital budget is being compiled.
- d. In addition, the council shall consider the likely impact of such operational expenses- net of any revenues expected to be generated by such item- on future property rates and service tariffs.

#### **5.2 Budget Principles**

- a) Expenditure of a project shall be included in the capital budget if it meets the asset definition i.e. if it results in an asset being acquired or created and its value exceeds R10, 000 and has a useful life in excess of one year.
- b) Vehicle replacement shall be done in terms of Council's vehicle replacement policy. The budget for vehicles shall distinguish between replacements and new vehicles. No globular amounts shall be budgeted for vehicle acquisition.
- c) A municipality may spend money on a capital project only if the money for the project has been appropriated in the capital budget.
- d) The envisaged sources of funding for the capital budget must be properly considered and the Council must be satisfied that this funding is available and has not been committed for other purposes.

e) Before approving a capital project, the Council must consider:

- i. The projected cost of the project over all the ensuing financial years until
- ii. The project becomes operational, future operational costs and any revenues, which may arise in respect of such project, including the likely future impact on operating budget (i.e. on property rates and service tariffs).

f) Before approving the capital budget, the council shall consider:

- i. The impact on the present and future operating budgets of the municipality in relation to finance charges to be incurred on external loans,
- ii. Depreciation of fixed assets,
- iii. Maintenance of fixed assets, and
- iv. Any other ordinary operational expenses associated with any item on such capital budget.

f) Council shall approve the annual or adjustment capital budget only if it has been properly balanced and fully funded.

### **5.3 Funding of Capital Budget**

The capital expenditure shall be funded from the following source:

#### **5.3.1 Revenue or Surplus**

- If any project is to be financed from revenue this financing must be included in the cash budget to raise sufficient cash for the expenditure.
- If the project is to be financed from surplus there must be sufficient cash available at time of execution of the project.

#### **5.3.2 External loans**

- External loans can be raised only if it is linked to the financing of an asset;
- A capital project to be financed from an external loan can only be included in the budget if the loan has been secured or if can be reasonably assumed as being secured;
- Interest payable on external loans shall be included as a cost in the Expenditure budget;
- Finance charges relating to such loans shall be charged to or apportioned only between the departments or votes to which the projects relate.

#### **5.3.3 Capital Replacement Reserve (CRR)**

- Council shall establish a CRR for the purpose of financing capital projects

- And the acquisition of assets. Such reserve shall be established from the following sources of revenue:
  - ❖ unappropriated cash-backed surpluses to the extent that such surpluses are not required for operational purposes;
  - ❖ Interest on the investments of the CRR, appropriated in terms of the investments policy;
  - ❖ Additional amounts appropriated as contributions in each annual or adjustments budget; and
- Before any asset can be financed from the CRR the financing must be available within the reserve and available as cash as this fund must be cash backed;
- If there is insufficient cash available to fund the CRR this reserve fund must then be adjusted to equal the available cash;
- Transfers to the CRR must be budgeted for in the cash budget;

### 5.3.4 Grant Funding

#### Non capital expenditure funded from grants

- Must be budgeted for as part of the revenue budget;
- Expenditure must be reimbursed from the funding creditor and transferred to the operating and must be budgeted for as such.

#### Capital expenditure must be budgeted for in the capital budget;

- Interest earned on investments of Conditional Grant Funding shall be capitalised if the conditions state that interest should accumulate in the fund.
- If there is no condition stated the interest can then be allocated directly to
- The revenue accounts.
- Grant funding does not need to be cash backed but cash should be secured
- Before spending can take place.

## 6. OPERATING BUDGET

### 6.1 Basis of Calculation

- a) The **incremental approach** is used in preparing the annual operating budget, except in cases where a contractual commitment has been made that would span over more than one financial year. In these instances the zero based method will be followed.
- b) The annual operating budget shall be based on realistically anticipated revenue, which should be equal to the anticipated operating expenditure in order to result in a balanced budget.
- c) An income based approach shall be used where the realistically anticipated income would be determined first and the level of operating expenditure

would be based on the determined income, thus resulting in a balanced budget.

(a) The municipality shall budget in each annual and adjustments budget for the contribution to:

- Provision for accrued leave entitlements equal to 100% of the accrued leave
- Entitlement of officials as at 30 June of each financial year,
- Provision for bad debts in accordance with its rates and tariffs policies and the Grap accounting standards
- Provision for the obsolescence and deterioration of stock in accordance with its stores management policy
- Depreciation and finance charges shall be charged to or apportioned only between the departments or votes to which the projects relate.
- At least 5% of the operating budget component of each annual and adjustments budget shall be set aside for maintenance.

(b) When considering the draft annual budget, council shall consider the impact, which the proposed increases in rates and service tariffs will have on the monthly municipal accounts of households.

(c) The impact of such increases shall be assessed on the basis of a fair sample of randomly selected accounts.

(d) The operating budget shall reflect the impact of the capital component on:

- depreciation charges
- repairs and maintenance expenses
- interest payable on external borrowings
- other operating expenses.

(e) The chief financial officer shall ensure that the cost of indigency relief is separately reflected in the appropriate votes.

## **7. FUNDING OF CAPITAL AND OPERATING BUDGET**

(a) The budget may be financed only from:

- i. realistically expected revenues, based on current and previous collection levels;
- ii. cash-backed funds available from previous surpluses where such funds are not required for other purposes; and borrowed funds in respect of the capital budget only.

## **8. UNSPENT FUNDS / ROLL OVER OF BUDGET**

- a. The appropriation of funds in an annual or adjustments budget will lapse to the extent that they are unspent by the end of the relevant budget year, but except for funds relating to capital expenditure.
- b. Only unspent grant (if the conditions for such grant funding allows that) , Capital replacement reserve or loan funded capital budget may be rolled over to the next budget year
- c. Conditions of the grant fund shall be taken into account in applying for such roll over of funds
- d. Application for roll over of funds shall be forwarded to the budget office by the 15<sup>th</sup> of April each year to be included in next year's budget for adoption by Council in May.
- e. Adjustments to the rolled over budget shall be done during the 1<sup>st</sup> budget adjustment in the new financial year after taking into account expenditure up to the end of the previous financial year.
- f. No unspent operating budget shall be rolled over to the next budget year

## **9. BUDGET VIREMENTATION**

### **9.1. Virement Clarification**

Virement is the process of transferring budgeted funds from one line item number to another, with the approval of the relevant Manager and CFO, to enable budget managers to amend budgets in the light of experience or to reflect anticipated changes. (Section 28 (2) (c) MFMA.

### **9.2. Virement Procedure**

- a. All virement proposals must be completed on the appropriate documentation and forwarded to the relevant Finance Officer for checking and implementation.
- b. All virements must be signed by the Director of the directorate within which the vote is allocated. (Section 79 MFMA)
- c. All virements should be approved in line with Council's System of Delegation.
- d. Projected cash flows in the SDBIP should be adjusted in line with the virement.
- e. All documentation must be in order and approved before any expenditure can be committed or incurred. (Section 79 MFMA)
- f. The Municipal Manager will report to the Mayor on a monthly basis on those virements that have taken place during the preceding month.
- g. All virements of funds between votes (directorates) must be approved by the Municipal Manager and reported to the Executive Mayoral Committee on a monthly basis.

### **9.3. Virement Restrictions**

- a. No funds can be viremented between the different types of budgets (E.g. virements can only be made form basic capital to basic capital and operating to operating)
- b. No virement may be made where it would result in over expenditure of a line item. (Section 32 MFMA)
- c. No virement shall create new capital projects without the approval of the Municipal Manager.
- d. If the virement relates to an increase in the work force establishment, then the Council's existing recruitment policies and procedures will apply.
- e. Budgets from the following line items may only be transferred by Financial Services:

- (i) Salaries and allowances
  - (ii) Depreciation
  - (iii) Capital Cost (Interest and Redemption)
  - (iv) Appropriations
  - (v) Contributions to Funds
  - (vi) Administration Cost
  - (vii) Municipal Services Consumption (Water, Electricity, Refuse and Sewerage)
- g) An approved virement does not give expenditure authority and all expenditure resulting from approved virements must still be subject to the procurement supply chain management policy of Council as periodically reviewed.
- h) Virements may not be made between Expenditure and Income.

## 10. ADJUSTMENT BUDGET

Each adjustments budget shall reflect realistic excess, however nominal, of current revenues over expenses.

The chief financial officer shall ensure that the adjustments budgets comply with the requirements of the National Treasury reflect the budget priorities determined by the executive mayor, are aligned with the IDP, and comply with all budget-related policies, and shall make recommendations to the executive mayor on the revision of the IDP and the budget-related policies where these are indicated.

- a. Council may revise its annual budget by means of an adjustments budget at least once a year and at the most three times a year or a regulated.
- b. The Accounting Officer must promptly adjust its budgeted revenues and expenses if a material under-collection of revenues arises or is apparent.
- c. The Accounting Officer shall appropriate additional revenues, which have become available but only to revise or accelerate spending programmes already budgeted for or any areas of critical importance identified by Council in compliance with Item 2 of Section 10.
- d. The Council shall in such adjustments budget, and within the prescribed framework, confirm unforeseen and unavoidable expenses on the recommendation of the Executive Mayor.
- e. The Council should also authorise the spending of funds unspent at the end of the previous financial year, where such under-spending could not reasonably have been foreseen at the time the annual budget was approved by the Council.
- f. Only the Executive mayor shall table an adjustments budget. Adjustments
- g. budget shall be done at least once a year and at most three times a year after the end of each quarter and be submitted to Council in the following months:
  - i. In October – to adjust funding rolled over from the previous financial year
  - ii. as well as to include additional funding that has become available from external sources,

- iii. February – to take into account recommendations from the mid-year budget and performance report tabled to Council in January that affect the annual budget
- iv. May – final budget adjustment to adjust current year’s budget in cases where there is a indication that there will be rolling over of funding to the next financial year

An adjustments budget must contain all of the following:

- a. an explanation of how the adjustments affect the approved annual budget;
- b. appropriate motivations for material adjustments; and
- c. an explanation of the impact of any increased spending on the current and future annual budgets.
- d. Any unappropriated surplus from previous financial years, even if fully cashbacked, shall not be used to balance any adjustments budget, but shall be appropriated to the municipality’s capital replacement reserve.
- e. Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan.
- f. Unauthorised expenses may be authorised in an adjustments budget.
- g. In regard to unforeseen and unavoidable expenditure, the following apply:
- h. the Executive mayor may authorise such expenses in an emergency or other exceptional circumstances;
- i. the municipality may not exceed 3 % of the approved annual budget in respect of such unforeseen and unavoidable expenses;
- j. these expenses must be reported by the Executive mayor to the next Council meeting;
- k. the expenses must be appropriated in an adjustments budget; and
- l. Council must pass the adjustments budget within sixty days after the expenses were incurred.

## **11. BUDGET IMPLEMENTATION**

### **11.1 Monitoring**

- (a) The accounting officer with the assistance of the chief financial officer and other senior managers is responsible for the implementation of the budget, and must take reasonable steps to ensure that:
  - funds are spent in accordance with the budget;
  - expenses are reduced if expected revenues are less than projected; and
  - revenues and expenses are properly monitored.
- b) The Accounting officer with the assistance of the chief financial officer must prepare any adjustments budget when such budget is necessary and submit it to the Executive mayor for consideration and tabling to Council.
- c) The Accounting officer must report in writing to the Council any impending shortfalls in the annual revenue budget, as well as any impending overspending,

together with the steps taken to prevent or rectify these problems.

## **11.2 Reporting**

### **11.2.1 Monthly budget statements**

a) The accounting officer with the assistance of the chief financial officer must, not later than ten working days after the end of each calendar month, submit to the Executive mayor and Provincial and National Treasury a report in the prescribed format on the state of the municipality's budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date.

#### **This report must reflect the following:**

- i. actual revenues per source, compared with budgeted revenues;
- ii. actual expenses per vote, compared with budgeted expenses;
- iii. actual capital expenditure per vote, compared with budgeted expenses;
- iv. actual borrowings, compared with the borrowings envisaged to fund the capital budget;
- v. the amount of allocations received, compared with the budgeted amount;
- vi. actual expenses against allocations, but excluding expenses in respect of the equitable share;
- vii. explanations of any material variances between the actual revenues and expenses as indicated above and the projected revenues by source and expenses by vote as set out in the service delivery and budget implementation plan;
- viii. the remedial or corrective steps to be taken to ensure that the relevant
- ix. projections remain within the approved or revised budget; and
- x. projections of the revenues and expenses for the remainder of the
- xi. financial year, together with an indication of how and where the original
- xii. projections have been revised.
- xiii. The report to the National Treasury must be both in electronic format and in a signed written document.

### **11.2.2 Quarterly Reports**

a) The Executive mayor must submit to Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the municipality.

### **11.2.3 Mid-year budget and performance assessment**

- a) The Accounting officer must assess the budgetary performance of the municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan.
- b) The Accounting officer must then submit a report on such assessment to the Executive mayor by 25 January each year and to Council, Provincial Treasury and National Treasury by 31 January each year.

- c) The Accounting officer may in such report make recommendations after considering the recommendation of the Chief Financial Officer for adjusting the annual budget and for revising the projections of revenues and expenses set out in the service delivery and budget implementation plan.

## **12 . RESPONSIBILITIES OF THE CHIEF FINANCIAL OFFICER**

Without derogating in any way from the legal responsibilities of the municipal manager as accounting officer, the chief financial officer shall be responsible for preparing the annual capital and operating budgets (including the budget components required for the ensuing financial years), any required adjustments budgets, the projections of revenues and expenses for the service delivery and budget implementation plan (including the alignment of such projections with the cash management programme prepared in terms of the investments policy), and shall be accountable to the municipal manager in regard to the performance of these functions.

The municipal manager shall ensure that all heads of departments provide the inputs required by the chief financial officer into these budget processes.

The chief financial officer shall draft the budget timetable for the ensuing financial year for the executive mayor's approval, and shall indicate in such timetable the target dates for the draft revision of the annual budget and the preparation of the annual budget for the ensuing financial year, which target dates shall follow the prescriptions of the Municipal Finance Management Act, and target dates for the submission of all the budget related documentation to the executive mayor, finance committee, mayoral committee and council.

Except where the chief financial officer, with the consent of the executive mayor and municipal manager, decides otherwise, the sequence in which each annual budget and adjustments budget shall be prepared, shall be: first, the capital component, and second, the operating component. The operating component shall duly reflect the impact of the capital component on:

- depreciation charges
- repairs and maintenance expenses
- interest payable on external borrowings
- other operating expenses.

In preparing the operating budget, the chief financial officer shall determine the number and type of votes to be used and the line-items to be shown under each vote, provided that in so doing the chief financial officer shall properly and adequately reflect the organisational structure of the municipality, and further in so doing shall comply – in so far as the organisational structure permits – also with the prescribed budget format of National Treasury.

The chief financial officer shall determine the depreciation expenses to be charged to each vote, the apportionment of interest payable to the appropriate votes, the estimates of withdrawals from (claims) and contributions to (premiums) the self-insurance reserve, and the contributions to the provisions for bad debts, and accrued leave entitlements.

The chief financial officer shall further, with the approval of the executive mayor and the municipal manager, determine the recommended contribution to the capital replacement reserve and any special contributions to the self-insurance reserve.

The chief financial officer shall also, again with the approval of the executive mayor and the municipal manager, and having regard to the Council's current financial performance, determine the recommended aggregate growth factor(s) according to which the budgets for the various votes shall be drafted.

The chief financial officer shall compile monthly budget reports, with recommendations, comparing actual results with budgeted projections, and the heads of departments shall timeously and adequately furnish the chief financial officer with all explanations required for deviations from the budget.

The chief financial officer shall submit these monthly reports to the executive mayor, finance committee and mayoral committee, and all other prescribed parties, in accordance with the prescriptions of the Municipal Finance Management Act.

The chief financial officer shall provide technical and administrative support to the accounting officer and executive mayor in the preparation and approval of the annual and adjustment budgets, as well as in the consultative processes which must precede the approval of such budgets.

The chief financial officer shall ensure that the annual and adjustments budgets comply with the requirements of the National Treasury, reflect the budget priorities determined by the executive mayor, are aligned with the IDP, and comply with all budget-related policies, and shall make recommendations to the executive mayor on the revision of the IDP and the budget-related policies where these are indicated.

The chief financial officer shall make recommendations on the financing of the capital budget for the ensuing and future financial years, indicating the impact of viable alternative financing scenarios on future expenses, and specifically commenting on the relative financial merits of internal and external financing options.

The chief financial officer shall determine the basis for allocating overhead expenses not directly chargeable to votes. The expenses associated with the democratic process shall be allocated to a separate vote, and shall not be charged out as an overhead.

The chief financial officer shall ensure that the cost of indigency relief is separately reflected in the appropriate votes.

The chief financial officer shall ensure that the allocations from other organs of state are properly reflected in the annual and adjustments budget, and that the estimated expenses against such allocations (other than the equitable share) are appropriately recorded.

### **13. CONCLUSION**

The Director Corporate Services must place on the municipality's official website the following:

- the annual and adjustments budgets and all budget-related documents;
- all budget-related policies;
- the integrated development plan
- the annual report;
- all performance agreements;
- all service delivery agreements;
- all long-term borrowing contracts;
- all quarterly and mid-year reports submitted the Council on the implementation of the budget and the financial state of affairs of the municipality.